

UNITED STATES COURT OF APPEALS
FOR THE TENTH CIRCUIT

APR 25 2000

PATRICK FISHER
Clerk

DARLENE QUINN,

Plaintiff-Appellant,

v.

INTERNAL REVENUE SERVICE,

Defendant-Appellee.

No. 99-6296
(D.C. No. 99-CV-500-T)
(W.D. Okla.)

ORDER AND JUDGMENT *

Before **TACHA** , **EBEL** , and **BRISCOE** , Circuit Judges.

After examining the briefs and appellate record, this panel has determined unanimously that oral argument would not materially assist the determination of this appeal. *See* Fed. R. App. P. 34(a)(2); 10th Cir. R. 34.1(G). The case is therefore ordered submitted without oral argument.

Plaintiff Darlene Quinn, proceeding pro se, brought this action against the Internal Revenue Service alleging that it was liable for various acts related to

* This order and judgment is not binding precedent, except under the doctrines of law of the case, res judicata, and collateral estoppel. The court generally disfavors the citation of orders and judgments; nevertheless, an order and judgment may be cited under the terms and conditions of 10th Cir. R. 36.3.

other individuals' use of her social security number on their tax returns. On the government's motion, the district court determined that plaintiff had failed to state a claim on which relief could be granted, *see* Fed. R. Civ. P. 12(b)(6), and dismissed the action with prejudice. Plaintiff appeals. We have jurisdiction pursuant to 28 U.S.C. § 1291.

We review the dismissal of a complaint under Rule 12(b)(6) de novo. *See Sutton v. Utah State Sch. for the Deaf & Blind*, 173 F.3d 1226, 1236 (10th Cir. 1999). We have fully considered plaintiff's arguments on appeal and reviewed the record, and we are not persuaded that the district court erred. Therefore, for substantially the same reasons as stated in the district court's July 6, 1999 order, we affirm the district court's dismissal of plaintiff's claims.

AFFIRMED.

Entered for the Court

Deanell Reece Tacha
Circuit Judge